PREFACE: National Taxpayer Advocate’s Introductory Remarks

The Internal Revenue Code requires the National Taxpayer Advocate to submit two annual reports to the House Committee on Ways and Means and the Senate Committee on Finance. The National Taxpayer Advocate is required to submit these reports directly to the Committees without any prior review or comment from the Commissioner of Internal Revenue, the Secretary of the Treasury, the IRS Oversight Board, any other officer or employee of the Department of the Treasury, or the Office of Management and Budget. The first report, due by June 30 of each year, must identify the objectives of the Office of the Taxpayer Advocate for the fiscal year beginning in that calendar year.

In this report, we also provide an assessment of the 2018 filing season, and in Volume 2, we publish the IRS’s responses to the administrative recommendations we proposed in the National Taxpayer Advocate’s 2017 Annual Report to Congress, along with our comments on the responses.

The IRS Will Deliver Tax Reform, But at What Cost?

As we describe in this report, Area of Focus: Taxpayers Need More Guidance and Service to Understand and Comply With the Tax Cuts and Jobs Act, the IRS is facing the herculean task of implementing tax reform, which the IRS says involves programming 140 systems, writing or revising 450 forms and publications, and issuing some form of guidance about dozens of Tax Cuts and Jobs Act provisions. The IRS also is substantially revising Form 1040 and must train its employees — particularly outreach employees and telephone assistors — in light of the significant changes in the law. It’s a very heavy lift.

Make no mistake about this. I have no doubt the IRS will deliver what it has been asked to do. But this amazing achievement comes at a cost. Since fiscal year (FY) 2010, the IRS’s funding has been cut substantially. As Figure 1.1 shows, the IRS’s appropriated budget has been reduced by nine percent in straight dollar terms and by 20 percent after accounting for the effects of inflation.

FIGURE 1.1, IRS Budget in Nominal and Inflation-Adjusted Dollars (in millions), FYs 2010–2018

<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Nominal</td>
<td>$12,146</td>
<td>$12,122</td>
<td>$11,817</td>
<td>$11,199</td>
<td>$11,291</td>
<td>$10,945</td>
<td>$11,235</td>
<td>$11,235</td>
<td>$11,111</td>
</tr>
<tr>
<td>Inflation-Adjusted</td>
<td>$12,146</td>
<td>$11,865</td>
<td>$11,325</td>
<td>$10,580</td>
<td>$10,506</td>
<td>$10,119</td>
<td>$10,291</td>
<td>$10,092</td>
<td>$9,762</td>
</tr>
</tbody>
</table>

% Reduction FYs 2010–2018

<table>
<thead>
<tr>
<th>Type of Dollars</th>
<th>FY 2010–2018</th>
<th>% Reduction</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nominal</td>
<td>$12,146</td>
<td>9%</td>
</tr>
<tr>
<td>Inflation-Adjusted</td>
<td>$12,146</td>
<td>20%</td>
</tr>
</tbody>
</table>

1 Internal Revenue Code (IRC) § 7803(c)(2)(B).
2 IRC § 7803(c)(2)(B)(iii).
3 IRS Chief Financial Officer. Fiscal year (FY) 2018 numbers do not include supplemental funding of $320 million to implement the recent tax reform legislation.
During this period, the IRS implemented two major new programs — the Affordable Care Act (ACA) and the Foreign Account Tax Compliance Act (FATCA). To accomplish this, the IRS effectively placed a moratorium on all Information Technology (IT) projects that were not related to the filing season, the ACA, or FATCA. Only in the last year or so has the IRS begun to look forward with its systems planning and development, but because of the demands of tax reform and reprogramming its systems to reflect the new Form 1040, it is expected there will be another moratorium on systems and programming revisions unrelated to tax reform/filing season system improvements. In our Area of Focus: The IRS’s Enterprise Case Management Project Shows Promise, But to Achieve 21st Century Tax Administration, the IRS Needs an Overarching Information Technology Strategy with Proper Multi-Year Funding, we discuss the implications for taxpayers if the IRS falls further behind the rest of the world with respect to its underlying systems and customer-facing technology.

But the broader impact of the challenges of the last several years is that the IRS has lost funding and lost people across the board, as Figure 1.2 shows.

**FIGURE 1.2, Locations With Specified Employees in the Last Pay Period of the Fiscal Year**

<table>
<thead>
<tr>
<th>Number of Locations, Employees, or Visitors</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
<th>% Change Since FY 2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appeals Officers (AOs)</td>
<td>1,129</td>
<td>1,058</td>
<td>958</td>
<td>881</td>
<td>795</td>
<td>739</td>
<td>744</td>
<td>-34%</td>
</tr>
<tr>
<td>Revenue Officers (ROs)</td>
<td>4,402</td>
<td>4,035</td>
<td>3,703</td>
<td>3,441</td>
<td>3,191</td>
<td>3,072</td>
<td>2,898</td>
<td>-34%</td>
</tr>
<tr>
<td>Revenue Agents (RAs)</td>
<td>11,849</td>
<td>11,160</td>
<td>10,413</td>
<td>9,688</td>
<td>9,009</td>
<td>8,789</td>
<td>8,138</td>
<td>-31%</td>
</tr>
<tr>
<td>Stakeholders Liaison Outreach Employees</td>
<td>137</td>
<td>123</td>
<td>119</td>
<td>110</td>
<td>105</td>
<td>98</td>
<td>105</td>
<td>-23%</td>
</tr>
<tr>
<td>Stakeholder Partnerships, Education and Communication Outreach Employees (SPEC)</td>
<td>522</td>
<td>475</td>
<td>444</td>
<td>405</td>
<td>386</td>
<td>365</td>
<td>311</td>
<td>-40%</td>
</tr>
<tr>
<td>Taxpayer Assistance Centers (TACs)</td>
<td>401</td>
<td>401</td>
<td>398</td>
<td>382</td>
<td>378</td>
<td>376</td>
<td>371</td>
<td>-7%</td>
</tr>
<tr>
<td>TAC Service Reps</td>
<td>1,639</td>
<td>1,515</td>
<td>1,484</td>
<td>1,520</td>
<td>1,423</td>
<td>1,267</td>
<td>1,140</td>
<td>-30%</td>
</tr>
<tr>
<td>Taxpayer Advocate Service, Case Advocates</td>
<td>996</td>
<td>945</td>
<td>919</td>
<td>862</td>
<td>784</td>
<td>726</td>
<td>683</td>
<td>-31%</td>
</tr>
</tbody>
</table>

4 For FYs 2011 through 2016, employee counts for Appeals Officers, Revenue Officers, Stakeholder Liaison Outreach, and Stakeholder Partnerships, Education and Communication Outreach are from the IRS response to TAS fact check (Dec. 16, 2016). Taxpayer Assistance Center (TAC) Office figures for FYs 2011–2014 from IRS response to TAS fact check (Dec. 23, 2014). TAC Office figures for FY 2015 from Wage and Investment (W&I) analyst (Dec. 13, 2016). TAC Office figures for FY 2016 from the IRS response to TAS fact check (Dec. 20, 2016). TAC Office figures for FY 2017 from the IRS response to TAS fact check (Nov. 3, 2016). The remaining data is obtained from a TAS query of the IRS Human Resources Reporting Center, Position Report by Employee Listing for the ending pay period. TAC customer service representative and Revenue Agent figures are from the IRS Human Resources Reporting Center, Position Report by Employee Listing for the ending pay period for FY 2011 to 2017. TAC Service representatives are non-supervisory employees in the 501 job series. Revenue Agent counts exclude agents in Appeals and the Taxpayer Advocate Service. The Stakeholder Liaison Outreach employees were transferred to the Communication and Liaison (C&L) Office on April 2, 2017 so employee counts were not included. Figures for IRS Offices for FY 2011 to FY 2017 are from IRS Human Resources Reporting Center, Position Report by Employee Listing for the ending pay period for FY 2011 to 2017. The counts of TAS caseworkers are from the Integrated Financial System. IRS response to TAS information request (Oct. 13, 2017). In response to TAS’s information request for the number of outreach employees assigned to each state, territory, and the District of Columbia in FY 2017, the IRS responded that Communication & Liaison (C&L) had 105 employees assigned to outreach activities spread over 33 states and the District of Columbia. However, the IRS response to fact check stated that these numbers only account for Small Business/Self-Employed (SB/SE) Stakeholder Liaison (SL) employees. Therefore, we do not have details regarding any additional outreach employees.
Because of these reductions, the IRS doesn’t have enough employees to answer the phones, to conduct outreach and education, or to provide basic taxpayer service. The compliance and enforcement side of the house has been cut by even more. So, in addition to answering the fewest number of enterprise-wide taxpayer calls in recent memory,\(^5\) the IRS also has the lowest individual audit rate in memory (0.6 percent) and its collection actions are way down.\(^6\) In fact, the IRS has suppressed collection notices because it doesn’t have the resources to handle the incoming phone calls and correspondence prompted by those notices.\(^7\)

### The Current State of IRS Customer Experience Lags Far Behind Other Government Agencies and the Private Sector

In this environment, it is critical for the IRS to direct its resources where they have the greatest positive effect on achieving tax compliance, particularly voluntary tax compliance. Over the long run, voluntary compliance is the least expensive form of compliance to maintain. It is also the least burdensome from the taxpayer’s perspective. Importantly, voluntary tax compliance is heavily linked to customer service and the customer experience.

The President’s Management Agenda for 2018 states: “Federal customers … deserve a customer experience that compares to — or exceeds — that of leading private sector organizations, yet most Federal services lag behind the private sector.”\(^8\) The Agenda identifies several Cross-Agency Priority (CAP) Goals, including CAP Goal 1: Modernize IT to Increase Productivity and Security, and CAP Goal 4: Improving Customer Experience with Federal Services.\(^9\) The Agenda notes that “the 2016 American Consumer [sic] Satisfaction Index and the 2017 Forrester Federal Customer Experience Index show that, on average, Government services lag nine percentage points behind the private sector.”\(^10\)

How do the American Customer Satisfaction Index (ACSI) and the Forrester Federal Customer Experience Index assess the IRS’s customer service relative to other federal agencies and the private sector?

Well, the American Customer Satisfaction Index ranks the Treasury Department 12 out of 13 Federal Departments and says the Treasury Department’s score is effectively an IRS score because “most citizens make use of Treasury services via the [IRS] tax-filing process.”

The Forrester Federal Customer Experience Index ranks private sector companies and federal agencies based on a variety of factors that influence the customer experience on a scale from zero to 100. Its 2018 Survey contains some particularly alarming findings regarding the IRS. We have long questioned whether the IRS’s customer service performance measures accurately capture the taxpayer experience. For example, the IRS reports it achieved a “Level of Service” on its toll-free telephone lines of 80 percent during the 2018 filing season, which is widely understood to mean that IRS telephone assistors answered 80 percent of taxpayer calls. In fact, IRS telephone assistors answered only 29 percent of the calls.

\(^5\) See Review of the 2018 Filing Season, infra.
\(^7\) IRS, ACS Optimization/RAAS: ACS LT 16 Notice Redesign Test Pilot Report 3-4 (Sept. 27, 2017).
\(^8\) President’s Management Agenda 7, https://www.performance.gov/PMA/Presidents_Management_Agenda.pdf.
\(^9\) Id. at 14 & 28.
\(^10\) Id. at 28. The correct name of the index is the American “Customer” Satisfaction Index.
During Filing Season 2018, the IRS received 42.5 million calls overall. About 35.7 million were routed to the Accounts Management (AM) lines. Of the 35.7 million calls routed to the AM lines, over 13 million were routed to telephone assistants and about 10.4 million were answered by telephone assistants. The balance of the AM calls (22.6 million) either were routed to automation or reflected taxpayer hang-ups. Thus, the AM Level of Service reflected the results of only about 31 percent of taxpayer calls (13 million calls routed to telephone assistants divided by 42.5 million overall net attempts), and IRS telephone assistants answered only about 29 percent of taxpayer calls to the AM telephone lines (10.4 million calls answered divided by 35.7 million net attempts). IRS, Joint Operations Center (JOC), Snapshot Reports: Enterprise Snapshot (week ending Apr. 21, 2018).


14 Id. at 5.

15 Id. at 10.

16 Id. at 10-11.

17 Id. at 11.

18 Id.
dead last among the 15 federal agencies ranked and at about half the federal agency average of 40 percent.

- In the category of **Forgive Agencies That Make Mistakes**, Forrester found “[f]or every 1-point increase in an agency’s CX Index score, 2.7% more customers are willing to forgive the agency when it makes mistakes. … [O]nly 22% of IRS customers said that they would forgive it for an error.” Yet again, this placed the IRS dead last among the 15 federal agencies ranked and at about half the federal agency average of 40 percent.

To reiterate: The ACSI and Forrester rankings are widely respected and are cited extensively in the President’s Management Agenda, and their findings show that IRS customer service ranks at or near the bottom among all federal agencies. The fact that these rankings stand in stark contrast to the IRS’s own performance measures underscores the need for the IRS to devise new measures that better reflect the taxpayer experience.

To be sure, the significant cuts to the IRS’s budget combined with the need to implement several significant new laws in recent years has stretched the IRS very thin. But the ACSI and Forrester results show that taxpayers are not being well served. The aptly named Taxpayer First Act, which the House passed on a unanimous 414-0 vote in April, would direct the IRS to develop a comprehensive customer service strategy within one year.

That is an important step in the right direction. I have also recommended that Congress provide the IRS with more funding along with more oversight — and I will encourage the next Commissioner make customer service improvements a top priority.

**The Way Forward: Key Challenges the IRS Must Address to Improve the Customer Experience and Maintain Voluntary Compliance**

In the Fiscal Year 2019 Objectives Report to Congress that follows, we highlight several of the areas that, if improved, could begin to build taxpayer trust, which is strongly linked to tax compliance.

1. **Taxpayer Service**: Private industry and experts say the #1 driver of customer satisfaction is the First Contact Resolution (FCR) rate. As we discuss in the Area of Focus: The IRS’s Failure to Create an Omnichannel Service Environment Restricts Taxpayers’ Ability to Get Assistance Using the Communication Channels That Best Meet Their Needs and Preferences, measures like telephone level of service (LOS) are secondary and can be manipulated to look favorable while not reflecting the customer’s actual experience. Yet the IRS does not measure its FCR rate consistently or across every service channel. The IRS continues to ignore significant data showing taxpayers prefer multiple channels for different types of interactions. Notably, 41 million U.S. taxpayers do not have broadband access in their homes, with 14 million having no internet access in their homes.

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22 Jeff Rumburg & Eric Zbikowski, MetricNet, *The Five Most Important KPI’s for the Call Center, 5* (Feb. 20, 2013).
Moreover, even sophisticated taxpayers and representatives want to speak with the IRS about tax matters. Thus, the way forward must include an omnichannel approach to customer service that focuses on FCR.24

Despite this widely accepted approach, the IRS’s new FY 2018-2022 Strategic Plan touts the savings of digital interactions and introduces a new measure that will determine its “success” at meeting Strategic Goal 1: Empower and Enable All Taxpayers to Meet Their Tax Obligations. Specifically, the Enterprise Self-Assistance Participation Rate ‘measures the percent of instances where a taxpayer uses one of the IRS’s self-assistance service channels (i.e., automated calls, web services) versus needing support from an IRS employee (i.e., face-to-face, over the phone, via paper correspondence).”25 Thus, we have the IRS explicitly stating it will have achieved success if there is less personal interaction with its taxpayers! The measure, in fact, sets up self-assist in opposition to (i.e., “versus”) personal support — sending a clear message to employees and taxpayers alike that omnichannel service is neither a priority nor a strategic goal for the IRS — unlike in the private sector.

2. Online Services: The IRS is far behind most Organization of Economic Cooperation and Development (OECD) countries26 (and many non-OECD countries) in developing an online account. As we discuss in the Filing Season section of this report, as well as in our Volume 2 comments on the IRS’s response to our 2017 Most Serious Problem recommendations,27 only about 30 percent of taxpayers who seek to create an online taxpayer account are able to do so because of stringent authentication requirements. The IRS is right to prioritize data security, but the agency must not neglect the importance of providing improved telephone and in-person services for all taxpayers.

The features of the online account, for those taxpayers able to create one, are and will continue to be limited because of profoundly archaic IRS IT architecture and the need to pull information from more than 60 different case management systems. Moreover, the tools that are being tested to email with taxpayers are clunky and burdensome, and the IRS imposes the same stringent security requirements on taxpayers seeking to send the IRS information electronically as it imposes on taxpayers seeking to retrieve account information electronically. Thus, most taxpayers and representatives end up faxing or using U.S. mail or overnight delivery services — placing the IRS squarely in the 20th century. Finally, rules governing communication with the IRS, such as the “mailbox rule” of Internal Revenue Code § 7502, have not been updated for 21st century tax administration.28

3. Enterprise Case Management: As noted above, the IRS has more than 60 case management systems, all storing data and records pertaining to different aspects of a taxpayer’s interactions
with the IRS. There is no one system or repository of data that contains a 360-degree view of the
taxpayer’s activity and engagement with the tax system, so often the left hand doesn’t know what
the right hand is doing. For example, telephone and other assistors cannot see what is happening
in certain systems and so cannot assist taxpayers with related issues; they must send off a form to
the appropriate area to take action, thereby ensuring that the FCR rate for these issues is zero!

As we discuss in the Area of Focus: The IRS’s Enterprise Case Management Project Shows
Promise, But to Achieve 21st Century Tax Administration, the IRS Needs An Overarching
Information Technology Strategy With Proper Multi-Year Funding, the IRS is working on
development of an “Enterprise Case Management” (ECM) system that promises to bring
much of the most important taxpayer data and records into a critical few systems that then
can be made available to employees, analysts, and researchers in a permission-based structure.
Congress needs to ensure that the IRS keeps on the right track with the 360-degree taxpayer
view design. Without this system, and the improvements to the underlying systems (see
below), the IRS cannot provide a robust Online Account and must create manual processes
or workarounds for new categories of work (e.g., ACA and FATCA). Moreover, the current
structure creates rework for IRS employees and tremendous burden for taxpayers who must
send and resend documentation that is stored on different systems and not retrievable by the
appropriate employees. Without ECM, a virtual case file is non-existent.

4. Underlying IT Systems: According to the Government Accountability Office, the IRS has the
two oldest databases in the federal government — the Individual and Business Master Files.
The age of IRS legacy systems causes patches and workarounds that create risks when trying
to integrate with more current IT hardware and software (e.g., the April 17 stoppage to the
filing and payment system29). It is not clear to what extent Customer Account Data Engine 2
(CADE2) has improved the filing experience much less reduced employee workarounds —
although CADE2 can post items daily, the underlying systems largely operate on a weekly
cycle, keeping the IRS back in the 1960s or 1970s with return processing. Again, the utility of
modernized ECM and Online Accounts will be limited if the IRS does not bring its underlying
systems into the 21st century.

5. Automation, Artificial Intelligence, and Big Data: The IRS regularly uses technology and
big data to identify fraud and noncompliance, but it fails to use technology to help taxpayers get
to the right answer or prevent or minimize harm to taxpayers. This is particularly true when
the IRS devises tools and utilizes data or automation to identify compliance issues or automate
workstreams. As we discuss in the Area of Focus: The IRS’s Private Debt Collection Program,
Which Has Yet to Generate Net Revenues, Continues to Unnecessarily Burden Taxpayers Experiencing
Economic Hardship and Produces Installment Agreements With High Default Rates, the IRS could
use the data it has in-house to identify taxpayers who are at risk of economic hardship and
therefore are highly unlikely to be able to pay their basic living expenses if the IRS collects their
back-tax debts.30 The IRS could then screen these taxpayers out of the group assigned to Private
Collection Agencies. The IRS’s continuing refusal to use data in this taxpayer-friendly approach
constitutes a serious violation of the taxpayers’ rights to privacy and to a fair and just tax system.

In the Area of Focus: The IRS Has Expanded Its Math Error Authority, Reducing Due Process
for Vulnerable Taxpayers, Without Legislation and Without Seeking Public Comments, we also

30 IRC § 6343(a); IRM 5.15.1, Financial Analysis Handbook (Nov. 17, 2014).
discuss the IRS’s failure to use historic data to resolve certain math errors without burdening the taxpayer.

And in the Area of Focus: High False Detection Rates Associated with Fraud Detection and Identity Theft Filters Unnecessarily Burden Legitimate Taxpayers, we describe the significant burden the IRS places on legitimate taxpayers because it is not utilizing state-of-the-art techniques to design and adjust its fraud detection filters (consistent of rules and models) to minimize false detections. As a result, for calendar year 2017 (through September), the false detections rate was 62 percent for identity theft (IDT) fraud filters and 66 percent for non-IDT fraud filters.

6. **Geographic Presence:** Activities like outreach and education, congressional and media relations, examinations, and collections in a country as large and diverse as ours require local knowledge and interaction. Yet 12 states do not have Appeals or Settlement Officers within their borders, and 14 states do not have Stakeholder Liaison employees whose job is to conduct education and outreach to Small Business and Self-Employed taxpayers.

As we discuss in our Filing Season section of this report, of the 371 Taxpayer Assistance Centers, 24 are not staffed and 87 have only one employee. The number of field employees in exam, collection, appeals, and taxpayer service has shrunk significantly over the years, replaced by large centralized sites of employees who never look a taxpayer in the face. As TAS research studies have shown, personal contacts — while more costly initially — produce better response, resolution, and agreement rates than less personal contacts and also result in better educated taxpayers. The private sector, particularly the banking industry, acknowledges the importance of a local presence even as it continues to improve its digital experience. TAS Local Taxpayer Advocates are often the only “face” of the IRS in the community, and because we are an independent voice, we cannot adequately substitute for an IRS presence.

7. **IRS Personnel Challenges:** Closely related to IT and geographic presence challenges, but not directly discussed in this report, is the state of the IRS workforce. The IRS can do more to attract the best and brightest job candidates, even for limited periods, in IT, Exam, Collection, or Appeals. It has not really changed its recruiting to address the fact that people move from one job to another and that a career in government is no longer viewed as a lifetime commitment. The IRS could make the case to young workers that spending some years in government service will provide them with skills and perspective that simply can’t be found elsewhere and will be very useful for their futures.

The IRS could also recruit people who are mid-career and are looking for a more stable work environment for a period of time. I believe people will work for the IRS if the jobs and work are presented in the right light. TAS has had no problem recruiting people from outside the IRS at all levels, and this “fresh blood” has reinvigorated many of our offices. These new recruits help current employees not feel worn down and see their jobs in a new light.

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31 For a detailed discussion of this topic, see National Taxpayer Advocate 2017 Annual Report to Congress vol. 2, 245 (Literature Review: Fostering Taxpayer Engagement Through Geographic Presence).

32 IRS response to TAS Information request (Oct. 13, 2017). The geographic outreach data provided in the IRS response to TAS information request does not include in-person speeches given by IRS employees who are not dedicated outreach employees. IRS response to TAS fact check (Nov. 20, 2017).

Conclusion

The Taxpayer Advocate Service has made modest, actionable recommendations in each of the areas mentioned above that, if implemented, would help earn taxpayer trust and confidence in the IRS. While some of our recommendations require some expenditure of funds, all of them would eliminate wasted resources applied to downstream work. They would improve the FCR rate of many IRS functions, should the IRS ever measure it. Yet, as demonstrated by the IRS’s response to our recommendations on these issues made in the National Taxpayer Advocate’s 2017 Annual Report to Congress and reproduced here in the Volume 2 of this report, the IRS still resists some common-sense solutions. Sometimes it claims it is doing what we suggest (when it is not); other times it pleads lack of resources for not implementing something (when continuing on the current path wastes resources). However, I believe many of the responses are driven by the concern I discussed at the beginning of this Preface; namely, that the IRS as an organization is stretched so thin that it cannot contemplate doing another thing, even if it would save it resources downstream, reduce rework for its employees, or reduce burden for taxpayers or enhance taxpayer protections.

To the extent this is true, we are placing tax administration at risk. I encourage everyone — Members of Congress, the Administration, taxpayers, and tax professionals — to think deeply about what we want the IRS to look like in the 21st century. If we want an agency that is not at the bottom of the customer experience chart, then we need to take the steps to support it — through proper funding, oversight, and respect.

Respectfully submitted,

Nina E. Olson
National Taxpayer Advocate
June 27, 2018

34 There were a total of 100 Most Serious Problem recommendations from the 2017 Annual Report to Congress. As of June 20, 2018, the IRS said it agreed or partially agreed with 35 recommendations. The other 65 recommendations it declined to adopt.